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OCT 02 '06 9-30AM

SURFACE TRANSPORTATION BOARD

OF COUNSEL  
URBAN A. LESTER

October 2, 2006

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an STB Memorandum of Assignment and Assumption Agreement (BCRI Owned Railcars (U.S.)), dated as of October 2, 2006, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Assignor: Bombardier Capital Rail Inc.  
12735 Gran Bay Parkway West  
Suite 1000  
Jacksonville Florida 32258

Assignee: CIT Group/Equipment Financing, Inc.  
1211 Avenue of the Americas  
New York, New York 10036

Mr. Vernon A. Williams  
October 2, 2006  
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A description of the railroad equipment covered by the enclosed document is:

1,024 cars within the following as more particularly set forth in the equipment schedule attached to the document:

AKMD 1050 – AKMD 1099  
BNSF 568000 - BNSF 568209  
CRLE 021010 – CRLE 021049  
IAIS 055176  
MBLX 053038  
NBIX 055000 - NBIX 055099  
NRLX 045000 - NRLX045051  
NRLX 046000 - NRLX046514  
NRLX 047000 - NRLX047938  
NRLX 052500 - NRLX 052953  
NRLX 099623 – NRLX 100032  
NRLX 110000  
NRLX 166003  
TR 400003 – TR 400083  
TR 402500 – TR 402554  
UBEX 052825 - UBEX 052878  
WCRC 020173

A short summary of the document to appear in the index is:

STB Memorandum of Assignment and Assumption Agreement (BCRI Owned Railcars (U.S.)).

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem  
Enclosures

**STB MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT  
(BCRI OWNED RAILCARS (U.S.))**

Memorandum of Assignment and Assumption Agreement, dated as of October 2, 2006 (this "Memorandum"), by and between Bombardier Capital Rail Inc., a Minnesota corporation ("Assignor"), and The CIT Group/Equipment Financing, Inc., a Delaware corporation ("Assignee").

1. The filings described in Annex A attached hereto (the "Filed Documents") have been made with the Surface Transportation Board (the "STB") pursuant to 49 U.S.C. § 11301(a) in respect of the railcars described in Annex B attached hereto (the "Railcars").

2. Pursuant to one or more Assignment and Assumption Agreements, each dated as of October 2, 2006 (collectively, the "Assignment and Assumption Agreement"), by and between Assignor and Assignee:

(a) Assignor sold, conveyed, assigned, transferred and delivered to Assignee, and Assignee purchased from Assignor and accepted assignment from Assignor of, all of Assignor's right, title and interest in, to and under, among other things, (i) the Railcars and (ii) to the extent of any such right, title or interest, the Filed Documents and any document of which such a Filed Document is a summary (each such summarized document, an "Underlying Document"); and

(b) Assignee assumed from Assignor and agreed to thereafter pay, perform, fulfill, discharge and otherwise satisfy in accordance with their respective terms, and Assignor sold, conveyed assigned, transferred and delivered to Assignee, among other things, certain obligations and other liabilities of Assignor under the Underlying Documents and otherwise with respect to the Railcars.

3. By recording this Memorandum with the STB, Assignor and Assignee desire to evidence for the public record the existence of the Assignment and Assumption Agreement and the respective interests of Assignor and Assignee in the Railcars, Filed Documents and Underlying Documents.

[signature pages follow]

RECORDATION NO.

26592

FILED

OCT 02 '06

9-30AM

SURFACE TRANSPORTATION BOARD

IN WITNESS WHEREOF, Assignor and Assignee have duly executed this Memorandum of Assignment and Assumption Agreement as of the date first above written.

BOMBARDIER CAPITAL RAIL INC.

By: 

Name: Richard S. Mitchell

Title: Vice President and General Manager

By: 

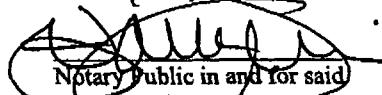
Name: George N. Demas

Title: Vice President, Legal Services  
and Secretary

State of New York )  
                       )  
                       SS.  
County of New York )

On this 27<sup>th</sup> day of September, 2006 before me personally appeared Richard S. Mitchell to me personally known (or proved to me on the basis of satisfactory evidence), who being by me duly sworn, says that he is the Vice President and General Manager of Bombardier Capital Rail Inc. and that the foregoing instrument was signed on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

WITNESS my hand and official seal.

  
Notary Public in and for said  
County and State

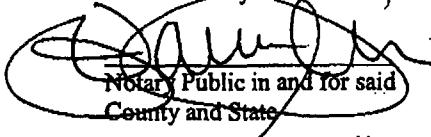
[SEAL]

JOANNA PERRI  
Notary Public, State Of New York  
No. 01FE6096908  
Qualified In New York County  
Commission Expires 08/11/20 07

State of New York )  
                       )  
                       SS.  
County of New York )

On this 27<sup>th</sup> day of September, 2006 before me personally appeared George N. Demas to me personally known (or proved to me on the basis of satisfactory evidence), who being by me duly sworn, says that he is the Vice President, Legal Services and Secretary of Bombardier Capital Rail Inc. and that the foregoing instrument was signed on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

WITNESS my hand and official seal.

  
Notary Public in and for said  
County and State

[SEAL]

JOANNA PERRI  
Notary Public, State Of New York  
No. 01FE6096908  
Qualified In New York County  
Commission Expires 08/11/20 07  
[STB Assignment and Assumption Agreement (BCRI Owned Railcars (U.S.))]

THE CIT GROUP EQUIPMENT/FINANCING, INC.

By: Richard D'Annunzio  
Name: Richard D'Annunzio  
Title: Vice President

State of New York )  
County of New York ) SS.

On this 28<sup>th</sup> day of September, 2006 before me personally appeared Richard D'Annunzio, to me personally known (or proved to me on the basis of satisfactory evidence), who being by me duly sworn, says that (s)he is the Vice President of The CIT Group Equipment/Financing, Inc. and that the foregoing instrument was signed on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

WITNESS my hand and official seal.

Rose Mintrone  
Notary Public in and for said  
County and State

[SEAL]

ROSE MINTRONE  
Notary Public, State of New York  
No. 01MK4830209  
Qualified in New York County  
Commission Expires Jan. 31, 2010

Annex A

Note: Where NRLX reporting marks are set forth in parentheses, the document to which the parentheses relate describes the railcars using the NRLX reporting mark rather than other reporting marks which may be shown for the same cars on Annex B.

1. Memorandum of Lease Agreement, dated as of November 24, 1997, between Greenbrier Leasing Corporation, Lessor, and Desticon Transportation Services, Inc., Lessee, filed with the Board on March 31, 1998 at 1:29 p.m. under Recordation Number 21300.
2. Memorandum of Assignment and Assumption Agreement, dated November 30, 1998, between Greenbrier Leasing Corporation, Assignor, and NorRail, Inc., Assignee, filed with the Board on November 30, 1998 at 2:15 p.m. under Recordation Number 21300-A.
3. Memorandum of Railcar Lease Agreement, dated as of January 31, 2001, between Bombardier Capital Rail Inc., Lessor, and ConAgra, Inc., Lessee, filed with the Board on May 7, 2003 at 10:36 p.m. under Recordation Number 22594-B.
4. Notice (of change of name of Lessee), dated as of September 6, 2006, by Bombardier Capital Rail Inc., Lessor, with respect to ConAgra Foods, Inc (f/k/a ConAgra, Inc.), Lessee, filed with the Board on September 7, 2006 at 12:51 p.m. under Recordation Number 22594-D.
5. Memorandum of Lease Agreement, dated as of October 15, 2000, between Greenbrier Leasing Corporation, Lessor, and Arkansas Midland Railroad Company, Inc., Lessee, filed with the Board on January 10, 2001 at 8:48 a.m. under Recordation Number 23160-A.
6. Memorandum of Assignment and Assumption Agreement, dated July 31, 2001, between Greenbrier Leasing Corporation, Assignor, and Bombardier Capital Rail Inc., Assignee, filed with the Board on July 31, 2001 at 10:47 a.m. under Recordation Number 23160-B.
7. Memorandum of Railcar Lease Agreement, dated as of October 6, 2000, between Bombardier Capital Rail Inc., Lessor, and Nova Borealis Compounds LLC, Lessee, filed with the Board on August 2, 2001 at 3:37 p.m. under Recordation Number 23588 (NRLX reporting marks).
8. Notice (of change of name of Lessee), dated as of August 24, 2006, by Bombardier Capital Rail Inc., Lessor, with respect to Borealis Compounds, LLC (formerly Nova Borealis Compounds LLC), Lessee, filed with the Board on August 25, 2006 at 12:49 p.m. under Recordation Number 23588-A (NRLX reporting marks).
9. Memorandum of Railcar Lease Agreement, dated as of August 31, 2001, between Bombardier Capital Rail Inc., Lessor, and Burlington Northern and Santa Fe Railway Company, Lessee, filed with the Board on September 4, 2001 at 4:13 p.m. under Recordation Number 23635.

Annex A

10. Notice (of change of name of Lessee), dated as of August 24, 2006, by Bombardier Capital Rail Inc., Lessor, with respect to BNSF Railway Company (formerly Burlington Northern and Santa Fe Railway Company), Lessee, filed with the Board on August 25, 2006 at 12:46 p.m. under Recordation Number 23635-A (NRLX reporting marks).
11. Memorandum of Railcar Lease Agreement, dated as of December 15, 2000, between Bombardier Capital Rail Inc., Lessor, and SCU Nitrogen, Inc., Lessee, filed with the Board on September 13, 2001 at 2:48 p.m. under Recordation Number 23646 (NRLX reporting marks).
12. Notice (of change of name of Lessee), dated as of August 24, 2006, by Bombardier Capital Rail Inc., Lessor, with respect to Nu-Gro Technologies, Inc. (formerly SCU Nitrogen, Inc.), Lessee, filed with the Board on August 25, 2006 at 12:42 p.m. under Recordation Number 23646-A (NRLX reporting marks).
13. Memorandum of Master Railcar Net Lease Agreement, dated as of July 27, 2004, between Bombardier Capital Rail Inc., Lessor, and SOO Line Railroad Company, Lessee, filed with the Board on February 4, 2005 at 2:27 p.m. under Recordation Number 25440-B (NRLX reporting marks).

Annex B

Schedule #	Original Car	Current Car	AAR Code	Total	Leases
433/10010/180000	AOK 055176	IAIS055176	S635	1	
	CR 229717	TR 400083	A435	1	
	CR 229764	TR 400003	A435	1	
	CR 265470	TR 400055	A435	1	
	CR 266655	TR 400029	A435	1	
	CR 266671	TR 400030	A435	1	
	CR 266706	TR 400031	A435	1	
	CR 266717	TR 400010	A435	1	
	CR 266735	TR 400033	A435	1	
	CR 266876	TR 400071	A435	1	
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	CR 886010	NRLX046207	C113	1	25440-B
	CR 886013	NRLX047202	C113	1	
	CR 886015	NRLX047265	C113	1	
	CR 886022	NRLX046019	C113	1	25440-B
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	CR 886028	NRLX047199	C113	1	
	CR 886029	NRLX047226	C113	1	25440-B
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Annex B

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25440-B

25440-B

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25440-B

25440-B

25440-B

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433/10010/180011 Total			310	
Grand Total			1,024	

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated:

10/2/06

  
Robert W. Alvord